

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF NORTH CAROLINA  
RALEIGH DIVISION

IN RE:	)	
	)	
INTERNATIONAL HERITAGE, INC.	)	CASE NO. 98-02675-5-ATS
	)	CHAPTER 7
	)	
	)	
Debtor.	)	

RESPONSE TO CLAIMANT'S MOTION TO RECONSIDER CLAIM

NOW COMES Holmes P. Harden, Trustee in the above-referenced case, and responds to claimant Nielson Drilling Company, Inc.'s Motion to Reconsider Claim, docket number 16307 filed with the court on April 28, 2008 requesting reconsideration of claim no. 8600 in the amount of \$122,087.05.

The Trustee filed an objection to claimant's claim on October 26, 2007. The court entered an order denying the claim on December 12, 2007.

Nielson Drilling Company, Inc. has no entitlement to the funds paid in to the estate by the Securities and Exchange Commission and distributed to creditors in the first and second distributions in this case. Trustee has no objection to allowing the claim and making a distribution from the third and final distribution, however.

Respectfully submitted this the 8<sup>th</sup> day of December, 2008.

/s/Holmes P. Harden

Holmes P. Harden

Trustee for Debtor

N. C. State Bar No. 9835

P. O. Box 536

Benson, NC 27504

CERTIFICATE OF SERVICE

I, Holmes P. Harden, Trustee for, do hereby certify that the Response to Motion to Reconsider Claim, hereto attached, was served upon the parties listed below by mailing a copy thereof to each such party at the address indicated below with the proper postage attached and deposited in an official depository under the exclusive care and custody of the United States Post Office in Raleigh, N.C. on the 8th day of December, 2008.

/s/Holmes P. Harden

Holmes P. Harden

Trustee for Debtor

N. C. State Bar No. 9835

P. O. Box 536

Benson, NC 27504

SERVED:

Marjorie K. Lynch

Bankruptcy Administrator

P. O. Box 3758

Wilson, NC 27895-3758

VIA CERTIFIED MAIL; RETURN RECEIPT REQUESTED

Nielson Drilling Company

Managing Agent

126 Fairfax Drive

Hinton, AB T7V1J6